INDEX

Volume 49, January 1987 through October 1987

AUTHORS

Bayes, Paul E., and McKee, Thomas E. Personnel Selection Practices: A Checklist for Evaluation, April, p. 11.

Beard, Victoria. Accounting in Literature: Faulkner's The Hamlet, July, p. 24.

Boughton, Charles M. Combining the Efforts of Internal and Independent Auditors: Using EDP to Maximize Audit Resources, January, p. 26.

Broussard, Reuben, Swindle, Bruce, and Phelps, Lonnie D. Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? April, p. 3.

Bullen, Maria Lombardi, and Martin, Lisa Cline. Job Satisfaction and Intended Turnover in the Large CPA Firm: Differences by Tenure, Education, and Sex, October, p. 8.

Bullis, Debra A., and Kilpatrick, William C. Accounting Theory and the CPA Exam, July, p. 10.

Cantrell, Gaylah R. Book review of Commit to Quality, April, p. 30.

Arifaxx
Established in 1981

NETWORK SPECIALIST
Novell, 3COM, Alloy, Xenix, Banyan etc..
Computer and Hardware Consultants
For Point of Sale, Legal, Medical etc..

No Job Too Large or Small
Financing and Leasing Available
We Provide Trade-In Arrangements

Let Us Prove the Quality of Our Work. Send Us Your Future or Current Network Plans. Area, Size, # of Terminals, etc. . . Include Budget Requirements. We Will Send You a Detailed Proposal Recommending Hardware, Software and Training.

Our Proposal Will Include the Following:

- Hardware Recommendations
- Software Recommendations
- Training
- Trade-In Value
- Installations
- Local or Wide Area Considerations
- Topology (Token, EtherNet, etc. . .)
- Mainframe and Remote Interface
- System File Conversions

Dealers, Vars and Oem's
Ask About Our Dealer Consulting Program.

For Further Information Please Contact:

Arifaxx
17819 S. Lysander Drive
Carson, CA 90746

213-532-3400

Collins, Karen M. and Koh, Hian C. FASB's Proposed Statement of Cash Flows: Its Differential Impact on Companies and Auditors, October, p. 3.

Daughtrey, Zoel W., and Thomas, Paula B. Rental of Principal Residence Pending Sale: Has Bolaris Set a New Precedent? January, p. 9.

Duangploy, Orapin, and Gray, Dahli. Financial Accounting Disclosure Dilemma Illustrated — The Case of U.S. Multinational Banks, April, p. 17.

Dugan, Michael T. Implementation Issues in Accounting for Software Costs, April, p. 26.

Ebersole, Susan S. Book review of Information Technology and the Accountant, April, p. 31.

Flesher, Dale L., and French, George Richard. The CPA and Mandatory CPE, July, p. 30.

French, George Richard, and Flesher, Dale L. The CPA and Mandatory CPE, July, p. 30.

Gilgen, Carol K..Book review of Starting and Building Your Own Accounting Business, January, p. 28.

Gray, Dahli, and Duangploy, Orapin. Financial Accounting Disclosure Dilemma Illustrated — The Case of U.S. Multinational Banks, April, p. 17.

Hadley, Lawrence, and Rosenzweig, Kenneth. Personal Earnings in the Accounting Profession: Returns for Alternative Investments, October, p. 14.

Hooks, Karen L. Practice Monitoring, October, p. 23.

Hull, Rita. An Unconventional Success Profile, January, p. 21.

Johnston, James G., and Jordan, Charles E. Auditor Independence: A Problem to the Profession and the Public, July, p. 3.

Jordan, Charles E., and Johnston, James G. Auditor Independence: A Problem to the Profession and the Public, July, p. 3.

Kelley, Tim. Initial Audit Staff Training Schools: Should Some Audit Experience Come First? July, p. 19.

Kilpatrick, Joyce C. Performing Internal Audits of Intercollegiate Athletics: A Self-Monitoring Tool, July, p. 13.

Kilpatrick, William C., and Bullis, Debra A. Accounting Theory and the CPA Exam, July, p. 10.

Koh, Hian C., and Collins, Karen M. FASB's Proposed Statement of Cash Flows: Its Differential Impact on Companies and Auditors, October, p. 3.

Label, Wayne A. The Accounting Profession: In Flux or In Trouble? July, p. 26.

Madison, Roland L. Stress Management: An Interview with Barbara Mackoff, author of Leaving the Office Behind, January, p. 14.

Martin, Lisa Cline, and Bullen, Maria Lombardi. Job Satisfaction and Intended Turnover in the Large CPA Firm: Differences by Tenure, Education, and Sex, October, p. 8.

McKee, Thomas E., and Bayes, Paul E. Personnel Selection Practices: A Checklist for Evaluation, April, p. 11.

Means, Kathryn M. The New Pension Statement: Guide to Application, January, p. 3.

Nitterhouse, Denise, and Sharp, Florence Cowan. The Effects of Joint Allocation Standards on Nonprofit Mailing Strategies, April, p. 20.

Nix, Dave E., and Nix, Paul E. Mandatory Continuing Education: How Do State Societies View This Requirement? April, p. 12.

Nix, Paul E., and Nix, Dave E. Mandatory Continuing Education: How Do State Societies View This Requirement? April, p. 12.

O'Neil, Cherie J. Pension Plan Distributions May Be Subject To Penalties, April, p. 25.

Orr, S. Jeanne. Money: How Much Are You Worth? April, p. 28.

Parrish, Lillian C. 20/20, Educational Foundation Style, January, p. 2. Changes Proposed by the AICPA, July, p. 2; Leaving the House Behind, April, p. 2; The State of *The Woman CPA*, October, p. 2.

Phelps, Lonnie D., Swindle, Bruce, and Broussard, Reuben, Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? April, p. 3.

Rosenzweig, Kenneth, and Hadley, Lawrence. Personal Earnings in the Accounting Profession: Returns for Alternative Investments, October, p. 14.

Seville, Mary Alice. A Very Short Course in Reading a Municipal Balance Sheet: How Much Surplus Cash Does the City Have? January, p. 24.

Sharp, Florence Cowan, and Nitterhouse, Denise. The Effects of Joint Allocation Standards on Nonprofit Mailing Strategies, April, p. 20.

Swindle, Bruce, Phelps, Lonnie D., and Broussard, Reuben. Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? April, p. 3.

Tang, Nancy O'Rourke. A Dilemma in the Profession: Should Additional Education Beyond the Baccalaureate Degree Be Required? October, p. 21.

Thomas, Paula B., and Daughtrey, Zoel W. Rental of Principal Residence Pending Sale: Has Bolaris Set a New Precedent? January, p. 9.

Yunker, Penelope J., and Sterner, Julie A. Sexual Harassment in the Work-

INDEX

Volume 49, January 1987 through October 1987

AUTHORS

Bayes, Paul E., and McKee, Thomas E. Personnel Selection Practices: A Checklist for Evaluation, April, p. 11.

Beard, Victoria. Accounting in Literature: Faulkner's The Hamlet, July, p. 24.

Boughton, Charles M. Combining the Efforts of Internal and Independent Auditors: Using EDP to Maximize Audit Resources, January, p. 26.

Broussard, Reuben, Swindle, Bruce, and Phelps, Lonnie D. Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? April, p. 3.

Bullen, Maria Lombardi, and Martin, Lisa Cline. Job Satisfaction and Intended Turnover in the Large CPA Firm: Differences by Tenure, Education, and Sex, October, p. 8.

Bullis, Debra A., and Kilpatrick, William C. Accounting Theory and the CPA Exam, July, p. 10.

Cantrell, Gaylah R. Book review of Commit to Quality, April, p. 30.

Arifaxx
Established in 1981

NETWORK SPECIALIST
Novell, 3COM, Alloy, Xenix, Banyan etc..
Computer and Hardware Consultants
For Point of Sale, Legal, Medical etc..

No Job Too Large or Small
Financing and Leasing Available
We Provide Trade-In Arrangements

Let Us Prove the Quality of Our Work. Send Us Your Future or Current Network Plans. Area, Size, # of Terminals, etc. . . Include Budget Requirements. We Will Send You a Detailed Proposal Recommending Hardware, Software and Training.

Our Proposal Will Include the Following:

- Hardware Recommendations
- Software Recommendations
- Training
- Trade-In Value
- Installations
- Local or Wide Area Considerations
- Topology (Token, EtherNet, etc. . .)
- Mainframe and Remote Interface
- System File Conversions

Dealers, Vars and Oem's
Ask About Our Dealer Consulting Program.

For Further Information Please Contact:

Arifaxx
17819 S. Lysander Drive
Carson, CA 90746

213-532-3400

Collins, Karen M. and Koh, Hian C. FASB's Proposed Statement of Cash Flows: Its Differential Impact on Companies and Auditors, October, p. 3.

Daughtrey, Zoel W., and Thomas, Paula B. Rental of Principal Residence Pending Sale: Has Bolaris Set a New Precedent? January, p. 9.

Duangploy, Orapin, and Gray, Dahli. Financial Accounting Disclosure Dilemma Illustrated — The Case of U.S. Multinational Banks, April, p. 17.

Dugan, Michael T. Implementation Issues in Accounting for Software Costs, April, p. 26.

Ebersole, Susan S. Book review of Information Technology and the Accountant, April, p. 31.

Flesher, Dale L., and French, George Richard. The CPA and Mandatory CPE, July, p. 30.

French, George Richard, and Flesher, Dale L. The CPA and Mandatory CPE, July, p. 30.

Gilgen, Carol K..Book review of Starting and Building Your Own Accounting Business, January, p. 28.

Gray, Dahli, and Duangploy, Orapin. Financial Accounting Disclosure Dilemma Illustrated — The Case of U.S. Multinational Banks, April, p. 17.

Hadley, Lawrence, and Rosenzweig, Kenneth. Personal Earnings in the Accounting Profession: Returns for Alternative Investments, October, p. 14.

Hooks, Karen L. Practice Monitoring, October, p. 23.

Hull, Rita. An Unconventional Success Profile, January, p. 21.

Johnston, James G., and Jordan, Charles E. Auditor Independence: A Problem to the Profession and the Public, July, p. 3.

Jordan, Charles E., and Johnston, James G. Auditor Independence: A Problem to the Profession and the Public, July, p. 3.

Kelley, Tim. Initial Audit Staff Training Schools: Should Some Audit Experience Come First? July, p. 19.

Kilpatrick, Joyce C. Performing Internal Audits of Intercollegiate Athletics: A Self-Monitoring Tool, July, p. 13.

Kilpatrick, William C., and Bullis, Debra A. Accounting Theory and the CPA Exam, July, p. 10.

Koh, Hian C., and Collins, Karen M. FASB's Proposed Statement of Cash Flows: Its Differential Impact on Companies and Auditors, October, p. 3.

Label, Wayne A. The Accounting Profession: In Flux or In Trouble? July, p. 26.

Madison, Roland L. Stress Management: An Interview with Barbara Mackoff, author of Leaving the Office Behind, January, p. 14.

Martin, Lisa Cline, and Bullen, Maria Lombardi. Job Satisfaction and Intended Turnover in the Large CPA Firm: Differences by Tenure, Education, and Sex, October, p. 8.

McKee, Thomas E., and Bayes, Paul E. Personnel Selection Practices: A Checklist for Evaluation, April, p. 11.

Means, Kathryn M. The New Pension Statement: Guide to Application, January, p. 3.

Nitterhouse, Denise, and Sharp, Florence Cowan. The Effects of Joint Allocation Standards on Nonprofit Mailing Strategies, April, p. 20.

Nix, Dave E., and Nix, Paul E. Mandatory Continuing Education: How Do State Societies View This Requirement? April, p. 12.

Nix, Paul E., and Nix, Dave E. Mandatory Continuing Education: How Do State Societies View This Requirement? April, p. 12.

O'Neil, Cherie J. Pension Plan Distributions May Be Subject To Penalties, April, p. 25.

Orr, S. Jeanne. Money: How Much Are You Worth? April, p. 28.

Parrish, Lillian C. 20/20, Educational Foundation Style, January, p. 2. Changes Proposed by the AICPA, July, p. 2; Leaving the House Behind, April, p. 2; The State of *The Woman CPA*, October, p. 2.

Phelps, Lonnie D., Swindle, Bruce, and Broussard, Reuben, Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? April, p. 3.

Rosenzweig, Kenneth, and Hadley, Lawrence. Personal Earnings in the Accounting Profession: Returns for Alternative Investments, October, p. 14.

Seville, Mary Alice. A Very Short Course in Reading a Municipal Balance Sheet: How Much Surplus Cash Does the City Have? January, p. 24.

Sharp, Florence Cowan, and Nitterhouse, Denise. The Effects of Joint Allocation Standards on Nonprofit Mailing Strategies, April, p. 20.

Swindle, Bruce, Phelps, Lonnie D., and Broussard, Reuben. Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? April, p. 3.

Tang, Nancy O'Rourke. A Dilemma in the Profession: Should Additional Education Beyond the Baccalaureate Degree Be Required? October, p. 21.

Thomas, Paula B., and Daughtrey, Zoel W. Rental of Principal Residence Pending Sale: Has Bolaris Set a New Precedent? January, p. 9.

Yunker, Penelope J., and Sterner, Julie A. Sexual Harassment in the Work-

place: Accounting vs. General Business, April, p. 7.

Zucca, Linda J. Book review of the FASB — The People, the Process, the Politics, January, p. 28.

Sterner, Julie A. and Hunker, Penelope J. Sexual Harassment in the Workplace: Accounting vs. General Business, April, p. 7.

SUBJECT

Accounting Principles and Practices

FASB's Proposed Statement of Cash Flows: Its Differential Impact on Companies and Auditors. Karen M. Collins and Hian C. Koh. October, p. 3.

The New Pension Statement: Guide to Application. Kathryn M. Means. January, p. 3.

Accounting Profession

Accounting Theory and the CPA Exam. Debra A. Bullis and William C. Kilpatrick. July, p. 10.

Auditor Independence: A Problem to the Profession and the Public. James G. Johnston and Charles E. Jordan. July, p. 3.

Changes Proposed by the AICPA. Lillian C. Parrish. July, p. 2.

Job Satisfaction and Intended Turnover in the Large CPA Firm: Differences by Tenure, Education, and Sex. Maria Lombardi Bullen and Lisa Cline Martin. October, p. 8.

Personal Earnings in the Accounting Profession: Returns for Alternative Investments. Lawrence Hadley and Kenneth Rosenzweig. October, p. 14.

Professional Ethics and Values of Certified Public Accountants: Are CPAs Characteristic of Today's Society? Reuben Broussard, Bruce Swindle, and Lonnie D. Phelps. April, p. 3.

Sexual Harassment in the Workplace: Accounting vs. General Business. Penelope J. Yunker and Julie A. Sterner. April, p. 7.

The Accounting Profession: In Flux or In Trouble? Wayne A. Label. July, p. 26.

Auditing

Initial Audit Staff Training Schools: Should Some Audit Experience Come First? Tim Kelley. July, p. 19.

Performing Internal Audits of Intercollegiate Athletics: A Self-Monitoring Tool. Joyce C. Kilpatrick. July, p. 13.

Education

A Dilemma in the Profession: Should Additional Education Beyond the Baccalaureate Degree Be Required? Nancy O'Rourke Tang. October, p. 21.

Mandatory Continuing Education: How Do State Societies View This Requirement? Dave E. Nix and Paul E. Nix. April, p. 12.

The CPA and Mandatory CPE. Dale L. Flesher and George Richard French. July, p. 20.

Governmental and Non-Business Organizations

A Very Short Course in Reading a Municipal Balance Sheet — How Much Surplus Cash Does the City Have? Mary Alice Seville. January, p. 24.

The Effects of Joint Allocation Standards on Nonprofit Mailing Strategies. Denise Nitterhouse and Florence Cowan Sharp. April, p. 20.

International

Financial Accounting Disclosure Dilemma Illustrated — The Case of U.S. Multinational Banks. Orapin Duangploy and Dahli Gray. April, p. 17.

Management of a Practice

Personnel Selection Practices: A Checklist for Evaluation. Paul E. Bayes and Thomas E. McKee. April, p. 11.

Manuscript Guidelines

January, p. 30. April, p. 32. October, p. 32.

Miscellaneous

Accounting in Literature: Faulkner's The Hamlet. Victoria Beard. July, p. 24.

An Unconventional Success Profile. Rita Hull. January, p. 21.

How Much Are You Worth? S. Jeanne Orr. April, p. 28.

Leaving the House Behind. Lillian C. Parrish, April, p. 2.

Stress Management: An Interview with Barbara Mackoff, author of Leaving the Office Behind. Roland L. Madison. January, p. 14.

20/20, Educational Foundation Style. Lillian C. Parrish. January, p. 2.

Reviews

Book review of *Commit to Quality*. Gaylah R. Cantrell. April, p. 30.

Book review of *Information Technology and the Accountant*. Susan S. Ebersole. April, p. 31.

Book review of *Starting and Building Your Own Accounting Business*. Carol K. Gilgen. January, p. 28.

Book review of *The FASB — The People, the Process, the Politics*. Linda J. Zucca. January, p. 28.

Taxes

Rental of Principal Residence Pending Sale: Has Bolaris Set a New Precedent? Zoel W. Daughtrey and Paula B. Thomas. January, p. 9.

Pension Plan Distributions May Be Subject To Penalties. Cherie J. O'Neil. April, p. 25.

Theory and Practice

Combining the Efforts of Internal and Independent Auditors: Using EDP to Maximize Audit Resources. Charles M. Boughton. January, p. 26.

Practice Monitoring. Karen L. Hooks. October, p. 23.

Implementation Issues in Accounting for Software Costs. Michael T. Dugan. April, p. 26.

The Woman CPA

Audit Report — *The Woman CPA*. October, p. 26.

The State of *The Woman CPA*, Lillian C. Parrish. October, p. 2.

$1,000,000
Term Life Insurance
$680 a year*
Age 40 Female

For additional quotes call:
We believe our rates
are unbeatable.

(714) 953-2920

J.M. Princeton Co.
721 South Parker Street
Suite 285
Orange, California 92668

*Rates increase annually
*Non-Smoker Rate

Departmental Chair

WRIGHT STATE UNIVERSITY is seeking a Department of Accountancy Chairperson starting July 1988. Candidate must have Doctorate and be qualified for appointment as Full Professor. The chair provides leadership to 12 full-time faculty and should have a proven record of excellence in teaching, research and service. The candidate must be willing and able to maintain a strong relationship with the professional community and have professional certification. Salary is competitive. Candidates should send resume to Professor John Hafer, Accounting Chairperson Search Committee, College of Busines and Administration, Wright State University, Dayton, Ohio 45435. Review of applications is in process and will continue until position is filled.